

“Do not lay up for yourselves treasures on earth, where moth and rust destroy and where thieves break in and steal, but lay up for yourselves treasures in heaven, where neither moth nor rust destroys and where thieves do not break in and steal. For where your treasure is, there your heart will be also. The eye is the lamp of the body. So, if your eye is healthy, your whole body will be full of light, but if your eye is bad, your whole body will be full of darkness. If then the light in you is darkness, how great is the darkness! No one can serve two masters, for either he will hate the one and love the other, or he will be devoted to the one and despise the other. You cannot serve God and money.” Matthew 6:19-24

On October 25th, 1995 USA Today ran an article in which Ronald Warwick, the captain of the luxury cruise ship Queen Elizabeth II, on which accommodations ranged from \$25,000 to \$150,000, questioned a passenger who paid full fare for his dog to join them on an around-the-world cruise: “Wouldn't it have cost less to leave him at home?” To which the passenger replied, “Oh no. When we are away a long time, the dog's psychiatrist fees are so high, it's less expensive to bring him along.” The decisions we make and the actions we take, reveal our true priorities and underlying values we deem most important in life. For many of us, spending tens and hundreds of thousands of dollars on a psychiatrist and on an extravagant cabin on a luxury cruise ship for a dog would be considered to be an extreme example of misplaced priorities. But, at the very same time, some of us may not see it that way at all because we all have different values. What we value, what we deem as having worth, determines our convictions. And how we live out those convictions reveals the priorities of the things that we value the most.

Today, as we continue in our walk together through the Sermon on the Mount, Jesus will challenge us to consider what we truly value most of all. While he has already done so in different ways in the verses we've already looked at over the past four months, Jesus will now lead us ever deeper in the Kingdom of God/Heaven by challenging us to consider what Kingdom conduct grounded in Kingdom character looks like when we value God more than anything else in life. Our Lord gave us an early run at this in the first 18 verses of Matthew 6 when he told us that *what* we worship and *the way* we worship and *why* we worship reveals what we truly value and treasure in the deepest depths of our souls. The context in which Jesus spoke of this was in the church, specifically in the areas of giving, prayer and fasting – challenging us to ask the question: “Do we seek the approval of God or the applause of others?” In the context of today we ask a related question: “Do we value God over and above anything or others?”

We've also seen this theme of the significance of the preeminent worth of God throughout Matthew 5 in the areas of our relationships with each other and sexual purity and honesty and showing grace to those who offend us and take from us, and loving those who hurt, harm, oppose and attack us. The worth, the value of God is one of the main points, if not the main point of Matthew 6 - in that as followers of Jesus Christ, God has supreme worth and is infinitely valuable *as our heavenly Father*. In chapter 6 alone, Jesus mentions the term “*Father*” 11 times, showing the significance and importance of our relationship with God (verses: 1, 3, 6, 8, 9, 14, 15, 18, 26, 32). Our relationship to God the Father as His children is the most remarkable, wondrous relationship in the universe. In Romans 8:14-17 the apostle Paul writes: “*all who are led by the Spirit of God are sons of God. For you did not receive the spirit of slavery to fall back into fear, but you have received the Spirit of adoption as sons, by whom we cry, “Abba! Father!” The Spirit himself bears witness with our spirit that we are children of God, and if children, then heirs—heirs of God and fellow heirs with Christ, provided we suffer with him in order that we may also be glorified with him.*”

In Matthew 6, Jesus speaks of two temptations we all face as his followers that will distract us and direct us away from the importance and the fulfillment that we can have in our relationship with God the Father - *when we make Him the supreme worth and primary value of our lives*. The first temptation we saw last week in chapter 6 was living out our faith in God in a way that draws attention to us to gain the applause of others rather than from God - which comes through quiet, private service for God.

The second temptation we all face as followers of Jesus Christ is the temptation of seeking treasures of the world we live in, rather treasures of the Kingdom of God. So often, we look at the things of the world for comfort and security and fulfillment and success - instead of the worth and value of what we already have in our relationship with God our Father through Jesus Christ. Both of these temptations distract us from what truly matters, which is the worth and value we have in our relationship with God.

The question each one of us faces in our text for today is the main question Jesus is asking us all throughout the Sermon on the Mount: "Where is your heart with God?" This is a question we should be asking ourselves every day. In spite of what we may think or say or do - we all are capable of putting on different masks and faces so people perceive us as spiritual or godly - when in reality, deep down in our heart of hearts, we struggle with fears, temptations, and desiring the things that are not of God and even opposed against God. And because we are followers of Jesus Christ, who still live with remaining sin that is still at work in our hearts and lives, we all continue to struggle with blind spots which deceive us into thinking we are "good to go" with God, when it comes to our relationship with Him - as well as presuming upon God's grace by self-righteously believing that our opinions are always God's opinions.

In our text for today, Jesus directly addresses the question "Where is your heart with God" by asking the question, "Where is your greatest treasure?" He does so because there are a lot of treasures in this world vying to be the treasure of our hearts. The Bible teaches us that the "heart" is the control center for life, which means our "real" life, our inner life as well as our outer life, is a reflection of our hearts. Proverbs 4:23 says: "*Keep your heart with all vigilance, for from it flow the springs of life.*" Therefore, we must guard our hearts and watch over our hearts so that our hearts would passionately follow hard after the things of God by joyfully embracing Jesus Christ the most supreme treasure of our hearts.

"Do not lay up for yourselves treasures on earth, where moth and rust destroy and where thieves break in and steal, but lay up for yourselves treasures in heaven, where neither moth nor rust destroys and where thieves do not break in and steal. For where your treasure is, there your heart will be also" (Matthew 6:19-21). The questions before us today are, "Where is our greatest treasure? Where is our hearts?" In an entitlement minded, customer-service, self-centered world that is filled with so many choices, even those of us who claim Christ can get confused in where we should place our treasures and our hearts. Most people value their families, spouses, children, relatives, and friends. Society tells us we should also value *ourselves* - our needs, our wants, our desires. And the retail market accommodates that by supplying our needs, our wants, our desires with products and possessions and position and power. We are given the choice to choose how much, how many, how far, how high, how deep, and what kind - what size, color, weight, brand name, manufacturer, billing method, and what kind of guarantee or warranty can be provided.

Where should we, as followers of Jesus Christ, place our treasures and our hearts? Well, in our text for today Jesus said we should "*lay up*" for ourselves "*treasures in heaven.*" Jesus affirms this and explains this in Matthew 13:44-46 when he said, "*The kingdom of heaven is like treasure hidden in a field, which a man found and covered up. Then in his joy he goes and sells all that he has and buys that field. Again, the kingdom of heaven is like a merchant in search of fine pearls, who, on finding one pearl of great value, went and sold all that he had and bought it.*" What is the treasure of the "*kingdom of heaven*"? Jesus tells us it is a treasure of heavenly joy which is more valuable than anything else; a treasure which is beautiful and precious and glorious, which is laid up forever. A treasure of the "*kingdom of heaven*" - a treasure of the heart, the treasure of God's heart, a treasure which is not of this world, but which causes one to sell all that they have in this world in order to buy it. This is a treasure that cannot be measured by the standard of the world. It was reported that eleven millionaires went down on the Titanic. Major A.H. Peuchen left \$300,000 in money, jewelry, and securities in a box in his cabin. "The money seemed a mockery at that time," he later said. "I picked up three oranges instead." We are all going to die, but how many of us are truly living for God? We were created by God in the image of God to sacrificially live out our lives for God on earth so that we might joyfully live with God forever in the glory of heaven.

In our text for today, Jesus confronted and challenged the value system that teaches the treasures of the kingdom of heaven are of the same treasures of the world we live in. In Jesus' day many believed God blessed those He loves with material blessings. Many still believe that today and so they set their hearts intently on building great treasures here on earth. But the problem is that when we view money and the things money can buy as the answer to all our problems, we lose loose our hearts to the treasures of this world. When we perceive the good life as *more* and *bigger* and *better*, we are no different than those whom Jesus challenged in His day. Here is where the definition of "*treasure*" can expand to mean more than just money. It could also be our *possessions* as more money usually means more possessions. It could also mean *time*, as the old saying is "time is money." It could also be *position in life* as position gives power and influence over the priorities of what is spent. The bottom line is - Jesus knows our hearts will follow what we treasure the most whether it be money, time, possessions, position or him.

"Do not lay up for yourselves treasures on earth, where moth and rust destroy and where thieves break in and steal, but lay up for yourselves treasures in heaven, where neither moth nor rust destroys and where thieves do not break in and steal." Because our hearts will follow our treasure, we must seek kingdom of heaven treasures over earthly treasures *because earthy treasures are temporary*. Jesus is telling us here that earthly treasures just will not last. Jesus is not saying that earthly treasures are bad. But Jesus is telling us that earthly treasures are temporary, that they won't last. Jesus is warning us not to store up treasures on earth, not because they *might be* lost, but because *they always will be* lost. Treasures on earth will either leave us while we are living here on this earth or they will leave us when we die.

Earthly treasures will not last because they have no "*kingdom of heaven*" value. Someday - either when Christ returns or when we die - our money, time, possessions and positions will be worthless. Storing up earthly treasures isn't just wrong, it's just stupid. It's stupid to accumulate earthly treasures that you know you can't possibly hold onto. Earthly treasures are liable to loss and decay by internal corruption and external violence. Moths can eat the finest of clothing, rust can destroy the most precious of metals, thieves can steal anything that's of this world. All earthly treasures are temporary and all will perish.

Jeff Ferrera of Waukegan, Illinois, was once reconciling his checkbook and he called First National Bank of Chicago to get his current balance. The electronic voice droned, "Your primary checking account currently has a balance of \$924,844,204.32." Ferrera was one of 826 customers who were almost billionaires for a day because of the biggest error in the history of banking. The goof amounted to almost \$764 billion, more than six times the assets of First Chicago National Bank. But instead of transferring the money to the Cayman Islands and running off with the money, Ferrera simply reported the error to bank officials, who corrected the computer programming error. It would have been absurd and futile for Ferrera to place any confidence in his new found wealth. He recognized the temporary nature of his millionaire checking account. It would have been utter idiocy for him to make plans and arrange his life around something he knew was certainly temporary. Yet, that's exactly how most people live their lives today. We're given these brief life-spans and, rather than focus on the things that will last, we squander our time, thoughts and talents on that which is temporary. God calls us to reach for that which is eternal, but most of the time we settle for the temporal. Jesus calls us to invest long term in the kingdom of heaven, rather than settle for the short term investments of this world.

It's been said that you can tell what is your greatest treasure is by looking at your checkbook and your calendar. That is most likely true because where we spend our money and how we spend our time reflects what we value the most. It's also true that what we value the most are those things on earth that make us feel happy and secure. But it's here we must heed Jesus's words - because the things *on earth* that make us happy and secure will ultimately determine our core values, develop our perspective on life, and determine the way we live our lives. And the bottom line truth of all of this is that nothing on earth that we spend our time on or our money on will have value unless it is invested in the "*kingdom of heaven*." In the Kingdom of God, in the end, its either God or something else. There is no in between.

“For where your treasure is, there your heart will be also.” Because our hearts will naturally follow our treasures, we must seek the treasures of the kingdom of heaven over earthly treasures *because God is the greatest, most valuable, worthy, glorious, eternal treasure that our hearts could ever know.* Jesus affirmed this in Matthew 5:6 when he said: *“Blessed are those who hunger and thirst for righteousness, for they shall be satisfied.”* King David also affirmed God to be his greatest treasure when he wrote of God *“He satisfies the longing soul, and the hungry soul he fills with good things”* (Psalm 107:9). In Psalm 16:11 David declared to God, *“In your presence there is fullness of joy; at your right hand are pleasures forevermore.”* When we find our treasure in God, our hearts will be bent towards God. When God is the most glorious treasure of our hearts we are dead to our sin and alive to Christ. When God is the most glorious treasure of our hearts we are dead to this world and alive to the kingdom of heaven. When God is the most glorious treasure of our hearts we will see God not for who we think He is, but for who He truly is. *“Blessed are the pure in heart, for they shall see God”* (Matt. 5:8).

“So, if your eye is healthy, your whole body will be full of light, but if your eye is bad, your whole body will be full of darkness. If then the light in you is darkness, how great is the darkness! No one can serve two masters, for either he will hate the one and love the other, or he will be devoted to the one and despise the other.” In the context of *“Blessed are the pure in heart, for they shall see God”* (Matthew 5:8) Jesus warns us of the folly of focusing our lives on the treasures of earth. Jesus speaks of the *“eye”* as a window that lets light into the body and the condition of the eye determines the amount of light that enters the body. So as an unhealthy eye that only allows dim light to enter the body is like a drop of poison that contaminates an entire glass of water - so does treasuring things of the world more than God corrupt our whole being.

Jesus spoke of this in the parable of the Rich Fool in Luke 12:15-21: *“And he said to them, ‘Take care, and be on your guard against all covetousness, for one’s life does not consist in the abundance of his possessions.’ And he told them a parable, saying, ‘The land of a rich man produced plentifully, and he thought to himself, ‘What shall I do, for I have nowhere to store my crops?’ And he said, ‘I will do this: I will tear down my barns and build larger ones, and there I will store all my grain and my goods. And I will say to my soul, ‘Soul, you have ample goods laid up for many years; relax, eat, drink, be merry.’” But God said to him, Fool! This night your soul is required of you, and the things you have prepared, whose will they be?’ So is the one who lays up treasure for himself and is not rich toward God.”* Seeking the treasures of money, time, possessions or position will blur our spiritual vision. It causes us not to see the truth of God and the will of God as clearly as we should. The light which gets into our hearts depends on the spiritual state of the eye and so the eye that is full of light treasures God more than any other treasures of this world.

“No one can serve two masters, for either he will hate the one and love the other, or he will be devoted to the one and despise the other. You cannot serve God and money.” Here Jesus addresses the reality of how the appetites of our flesh affect our decisions regarding treasures in that we either master our appetites, or our appetites master us. This verse is probably the most powerful and pivotal point in our text for today. In fact this verse could even be considered the climax of the Sermon on the Mount because it asks the question, *“Who are you serving?”* People often think they can have the best of both worlds – both serving themselves with treasures on earth and someday enjoying the treasures of their service to God in heaven. Jesus tells us that it doesn’t work that way in His Kingdom. We cannot serve two masters.

The apostle Paul affirmed this also. He was, in the religious sense a man who had it all. A Jew of the tribe of Benjamin, a Hebrew of Hebrews. Concerning the law, he was a Pharisee; concerning zeal, he persecuted the church. Concerning righteousness by the law, he was blameless. Paul had it all, but he gave all that up so that he might know Christ and the power of His resurrection. He served one Master, and that Master was Jesus Christ. The things that the world had to offer did not appeal to him anymore because God the Father had changed his heart through Jesus Christ and made him a new man. The greatest treasure Paul knew was joyfully and sacrificially knowing God through Jesus Christ.

Whatever gain I had, I counted as loss for the sake of Christ. Indeed, I count everything as loss because of the surpassing worth of knowing Christ Jesus my Lord. For his sake I have suffered the loss of all things and count them as rubbish, in order that I may gain Christ and be found in him, not having a righteousness of my own that comes from the law, but that which comes through faith in Christ, the righteousness from God that depends on faith—that I may know him and the power of his resurrection, and may share his sufferings, becoming like him in his death, that by any means possible I may attain the resurrection from the dead. Philippians 3:7-10

Jesus calls us to the same: *“Do not think that I have come to bring peace to the earth. I have not come to bring peace, but a sword. . . . If anyone would come after me, let him deny himself and take up his cross daily and follow me. For whoever would save his life will lose it, but whoever loses his life for my sake will save it. For what does it profit a man if he gains the whole world and loses or forfeits himself? . . . Truly, truly, I say to you, unless a grain of wheat falls into the earth and dies, it remains alone; but if it dies, it bears much fruit. Whoever loves his life loses it, and whoever hates his life in this world will keep it for eternal life. If anyone serves me, he must follow me; and where I am, there will my servant be also. If anyone serves me, the Father will honor him. . . . Come to me, all who labor and are heavy laden, and I will give you rest. Take my yoke upon you, and learn from me, for I am gentle and lowly in heart, and you will find rest for your souls. For my yoke is easy, and my burden is light. . . . I have said these things to you, that in me you may have peace. In the world you will have tribulation. But take heart; I have overcome the world”* (Matthew 10:34, Luke 9:23-25, John 12:24-26, Matthew 11:28-30, John 16:33). It is impossible to treasure God and the things of the world at the same time. We cannot serve ourselves and God. Jesus is our greatest treasure because he is our only Master. And when Jesus is our treasure we *“lay up”* for ourselves *“treasures in heaven.”*

Jesus said: *“For where your treasure is, there your heart will be also.”* The question before us today is, *“Where is our greatest treasure?”* or in other words *“What do we really love the most?”* *“Love”* is a better qualifier here in that the biblical concept of *love always seeks God* - in that Genesis 1:27 tells us that we were created in the image of God; and that 1 John 4:8 tells us that *“God is love”*; and that 1 John 4:19 tells us that *“We love because he first loved us”*; and that Mark 12:30 tells us we are to *“love God”* with all our heart, mind, soul and strength; and that Deuteronomy 4:29 tells us that when we seek God, we will find God, if we seek after Him with all our heart and soul; and that 2 Corinthians 5:14 tells us that *“the love of Christ controls us”* because John 3:16-17 tells us that *“God so loved the world, that he gave his only Son, that whoever believes in him should not perish but have eternal life. For God did not send his Son into the world to condemn the world, but in order that the world might be saved through him.”* What this means is that the greatest treasure of a followers of Jesus Christ is God - because Gods’ love seeks and pursues and controls and compels and constrains us to love God more than anyone or anything. In Psalm 37:4 King David wrote: *“Delight yourself in the Lord, and he will give you the desires of your heart.”* What this means is that when we focus of our hearts is treasuring God over and above all things, God will be the all-satisfying object and subject of our lives. We also need to consider that this quest for pleasure in God is not optional, but commanded: *“Delight yourself in the Lord, and he will give you the desires of your heart”* (Psalm 37:4). The psalmists sought to do just this. Psalm 42:1–2: *“As a deer pants for flowing streams, so pants my soul for you, O God. My soul thirsts for God, for the living God.”* Psalm 63:1: *“My soul thirsts for you; my flesh faints for you, as in a dry and weary land where there is no water.”* Psalm 34:8: *“Oh, taste and see that the LORD is good! Blessed is the man who takes refuge in him!”* Psalm 36:8:7-9: *“How precious is your steadfast love, O God! The children of mankind take refuge in the shadow of your wings. They feast on the abundance of your house, and you give them drink from the river of your delights. For with you is the fountain of life; in your light do we see light.”* Psalm 16:8-9, 11: *“I have set the LORD always before me; because he is at my right hand, I shall not be shaken. Therefore my heart is glad, and my whole being rejoices; my flesh also dwells secure. . . . You make known to me the path of life; in your presence there is fullness of joy; at your right hand are pleasures forevermore.* Psalm 43:4: *“I will go to the altar of God, to God my exceeding joy.”* There is no treasure in this life that is greater than God. Amen!

2017-10-01

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